G. R. S. 58
Previous references.

File No. 133-of

1908 & 9
S&A)

Serial Nos.

Later references.

S&A 35-14
SC 201-544
B for Thacker 115

S&A 133-50-(1-2)

GENERAL AND REVENUE SECRETARIAT

Part B. for September, 1908.

SUBJECT.

Respective functions of the Countersigning and audit officers in respect of travelling allowance charges.

To The Heads of departments and deputy commissioners of districts.

No. 1173-215/S 1.9.1908.

Circulates due note of the Fin. Secy. on the subject for information.

G.R.S. 11] 1908.

GENERAL AND REVENUE SECRETARIAT.

(S&A)

NOTES.

File No. 133-08

FILE HEADING.

Respective functions of the countersigning and audit offices in respect of travelling allowance charges

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER.

H. mis 11 of 08

No. 132.
4 T. & C. 10

2

M. G. D. 22]

MYSORE

GEOLOGICAL DEPT

TO THE DEWAN OF MYSORE

FOR ORDERS.

SUBJECT:— Travelling Allowanc

I beg to enclose for inspection and orders the following four Travelling Allowance bills, viz. -

Dr. Smeeth's for October 1907.
Mr. Beckwith's for March 1908.
Mr. Jayaram's for February '08.
The Establishment for Jan. '08.

These four bills have been returned by the Comptroller unaudited and his comments are attached to each. I have been subjected to this sort of petty annoyance ever since I returned from leave 18 months ago during which time almost every T.A.Bill of my own, my Officers and of the Establishment has been returned unaudited on some trivial pretext or another.

Dewan's add

To the Financial Branch

In G.O. No H 3896-938 — S&A 15-9-10 of 6.2.08, it is said that elaborate details of the duty on which an officer is employed - ~~is not~~ it is unnecessary to give Do not these cases covered by that?

B.P. for
to 7/9 Bks 5.9.08
26/7/08

I am unable to understand the reason or necessity for this sort of thing unless it be to find employment for the Comptroller's staff and to cause myself and my staff as much annoyance and loss of time as possible. During the past 18 months the amount of time lost over this sort of thing has been very considerable.

I am not in the habit of indulging in prevarication or petty peculation either in my own account or on behalf of my officers which is what the Comptroller's comments practically amount to and as Head of the Department and having countersigned the Bills I regard these comments as insulting to my honesty or intelligence or both.

I beg you to note that Mr. Beckwith in his Bill stated the object of his journey as "On duty at Head Quarters" which ought to be ample considering that I

countersigned the Bill. However I myself added the words "to submit underground mine plans to the Chief Inspector of Mines" for the Comptroller's information but even this was not enough to prevent the Bill being returned.

I think this is a matter which should be brought to His Highness's notice who, I am quite sure, would not permit his officers to be subjected to such petty and disparaging inquisition or expect them to work under such impossible conditions.

Either I am to run the Department or I must await the Comptroller's instructions as to what my Officers are to do next.

I request that the Comptroller may be instructed to withdraw his objections and pass the Bills and to pass all bills in future on my countersignature unless they contain errors or claims of an obviously inadmissible character. Until this is done I fail to see how I can take the responsibility

of issuing any further orders
to my Officers as to their
movements.

Secretary to Govt.,
Geological Department.

Camp- Kalhattigiri,
11th May 1908.

No 143.

[M. G. D. 21]

MYSORE

GEOLOGICAL DEPT.

TO THE DEWAN OF MYSORE

FOR SANCTION.

SUBJECT:—

Travelling Allowance bills.

I beg to invite your attention to my Memo No.132, dated 11th May 1908, and to request the favour of early orders thereon, as Travelling allowance bills of this Department are coming back from the Comptroller's office unaudited with all sorts of objections and I am unable to take any action on them.

Bangalore,
25th June 08

Secretary to Govt.,
Geological Dept.

G. R. S. 12]
General and Revenue
Secretariat.

Homes 11-08

SRA File No. 133 f 1908

Serial No.

Ruled the bills & the Comptroller's objections are linked together

My 6/7.

The general question as to the Comptroller's right to ask for specific information regarding the purpose of a journey or halt was discussed in the reference file put up and was decided by G.O. of 6-2-08

The particular cases mentioned by Dr Sneath may be examined.

1) Dr Sneath came to Bangalore on 2nd Oct. and returned to Mysore on 4th. The information asked in Col 4 of the bill does not explain the purpose of the return journey to ~~Mysore~~ Bangalore, when there was need for the Officer's presence at Mysore on 4th and hence apparently the request of the Comptr for specific mention of the object of the journey to Bangalore. The journeys to and from Bangalore cost Rs 32/4 to Govt while if Dr Sneath had remained at Mysore the cost to Govt would have been only Rs ~~15~~ 22/8 - Dy. for 2nd, 3rd & 4th

SDA File No. 133 of 1908

Serial No.

If Mr Sneath had work at Bangalore which requires his presence there, he might have informed the Comptr accordingly in reply to the latter's enquiry and the very doubtful if the Comptr can, for purposes of audit, be expected to or is authorised to presume what is not specifically stated in the bill preferring a claim.

Mr Beckwith came to Bangalore on 31st march to submit to the Chief Inspector of Mines, Underground mine plans.

Personal submission of papers is not usual, especially when such subs.n requires journeys from one Station to another at public expense and the ordinary arrangement is to send papers thro post. If personal subs.n of the plans was necessary, a reply to that effect to the Enquiry of the Comptr would have sufficed to enable the latter to admit the claim. In the circumstances

Serial No.

of the Case the Complts enquiry seems to have been necessary and he could not presume what was not definitely stated in the bill.

3) Mr Jayaram Came twice to Bangalore on 7th & 16th Feb "with Coloured maps for approval of the State Geologist". This Case is the same as that of Mr Beckwith and the same remarks apply.

Bellikoppa went to Talaghattpur 16th January and returned to Bangalore the same day and went again to Talaghattpur the very next day and thence to other places on subsequent days. Obviously the return journey to Bangalore on 16th was Unnecessary. The return journey to Bangalore on 19th (the date 29th in the Complts memo is apparently a mistake for 19th) was exactly similar to that on 16th and as there was no mention of the purpose

Serial No.

of these return journeys the Comptr appears to have asked for information

In the above circumstances there seems to be nothing unauthorised or unwarranted in the Comptr's return and the want of definiteness in specifying the purpose of each journey and halt is really the cause of the enquiries made by the Comptr.

Mulk
11-7-8

Fin'l Secy)

It is a matter of deep regret that the object and attitude of the audit office have been so completely misunderstood. Nothing could have been farther from the intention of the Comptroller and his staff, than? to cause annoyance or shew disrespect to the learned head of one of the Scientific departments of the State.

[Under Art 41(a) of M. S. R. the Head of a Department may authorise any officer or subordinate under his control to proceed on duty anywhere within the Province. It is beyond the Comptroller's province to question this authority of the Head of the Department. Under Art 643

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it is the duty of the Countersigning Offcer to scrutinize the necessity, frequency and duration of journeys or halts and under Art 645 the audit office will accept countersignature by the proper authority as final evidence regarding the facts of the journey and regarding the admissibility of the claim with reference to frequency, duration, necessity &c.

2. But admitting all this, the necessity of audit cannot be ignored. The bill, the countersignature of which is to be taken as final evidence regarding necessity &c must (wherever) be a bill properly prepared with all necessary information in accordance with the existing orders on the subject. And there can be no doubt that the form of the bill and the order of Govt dated 6.2.1908 requires that the purpose of each separate move or halt should be stated in the bill. If in any case the purpose is not entered or not fully entered, the audit office will not be doing more than its mere duty in requiring that the entry be completed and such a request should not be misunderstood.

3. It may be asked "Why should the audit office require information regarding purpose of journey, if the countersignature is to be final evidence about necessity &c?" This is the first place to draw special attention to the items which may appear questionable to the audit office at first sight as is necessary in the countersigning office

to enable him to reconsider the matter if necessary. And in the second place to advise him if necessary regarding the correct application of financial rules for such journeys.

The following passage (art 825 C&AC) stating the relation between the countersigning and audit offices as regards contingent charges is applicable equally to travelling allowances:

"As regards the latter, countersignature cannot be said to relieve him (the audit officer) of all responsibility of control; he should not indeed disallow any items included in a countersigned bill and within the powers of sanction of the countersigning office, but he should draw the attention of the countersigning office to any outlay which seems questionable or in comparison with like charges in other districts (or Departments) excessive and may if it seems advisable specially address the Local Govt."

Now in the cases under consideration the audit office simply wanted the column "purpose of journey" properly filled up. According to the "purpose of journey" entered on the bills they found that the journeys were not necessary. They were therefore justified in assuming that the purpose was not fully stated and asked for the column being properly filled up.

The language of the memoranda might have

been and I think should have been quite in a different style. Thus in the first case the request might have been "Kindly fill up the 'purpose of journey' against '2nd. Mysore to Bangalore' as the present entry seems inapplicable". And a reply "Urgent work at Head Quarters" or "The present entry is correct. I had work at Bangalore in connection with the Estbt." would have been sufficient.

Similarly in the second and third cases the request might have been "Kindly complete the column 'purpose of journey' against such & such entries as mere delivery of papers is usually done by post or through peons" And a reply that personal discussion was necessary would have satisfied the Accounts Office. The fourth case is similar to the first one.

If in any case the query of the Comptroller led the Countersigning Office to think that the bill should be amended he might do so.

In short the whole trouble has arisen owing to a misapprehension of the requirements of audit in the offices preparing the bills, the column 'purpose of journey' not having been completely filled in according to the intention of the countersigning Office; and also I regret to say to the use of curt and hasty style in the communications from the Comptroller's Office.

Serial No.

The difference is technical, not material — we simply want the Countersigning officer or the drawing office to note the purpose of journey fully when without any explanation the journey may appear unnecessary. Such purposes exist, for otherwise the journey would not be charged for and passed. We only want that they may be stated as briefly as possible in the proper place on the bill.

It is my earnest desire that the audit Department may be regarded as eager ~~and~~ to help and advise other Departments and not to prove troublesome to them. If any difficulty is felt a reference to the Comptroller personally (audit matters do not come to him in ordinary course) may obviate the necessity of troubling higher authorities.

I venture to hope that with the above explanation Dr Smeeth will see the position of the audit office clearly and resubmit the bills with necessary information for immediate action by this office.

JSL
16.7.08

9808/20-7-08
Dewar

mwb
18-7-08

To the Geological Secretary

25/7/1908

Upton Geological Assistant

GPB—50,000—25-2-07

R. S. 12]
eneral and Revenue Secretariat.

S.D. File No. 133 of 1908

Serial No.

Send the above to the General Secretary with a view to the clear exposition made by the Financial Secretary of the principles involved in the audit of Travelling allowance bills being circulated to the other heads of departments.

I should like the above exposition to be submitted to His Highness also

15/7/1908

I have discussed this matter personally with Mr. Chakravarti and have agreed to clear the slate and have a fresh start as I think it a great pity that there should be friction, entailing considerable loss of time and money, over petty items of no material moment. I entirely agree with Mr. Chakravarti's note on the subject of countersignature

and audit but perhaps I may be permitted to remark that if the bills in question are samples of the way in which the principles of the note are to be applied they can, in my opinion, only serve to show how the soundest principles can be rendered nugatory by the want of broad mindedness and common sense in their application to details.

I am now asked to add some remarks on the bills and I do so under protest and merely to save further time & worry:-

---

As regards my own Bill I may point out that my work lay in Bangalore & not in Mysore and that I left this work to attend an Exhibition meeting. The purpose of the journey to Mysore is clearly stated and any statement that I returned to my work at Bangalore was quite uncalled for. There is surely no necessity that because I attend one Committee at Mysore I should be expected to remain at Mysore until all the meetings are finished - It is simply a question of more or less and in

M. G. & D. 2

OFFICE NOTES

File No.

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the present case it is obvious that it was more desirable for me to return to Bangalore for work on the 2nd & 3rd than to remain in Mysore kicking my heels for the 2nd 3rd & 4th with no work to do and drawing my pay and allowances.
Of course the latter would have been the pleasanter alternative. I should have had 2 or 3 days holiday, been a few Rupees in pocket and saved myself two uncomfortable journeys in the train. And now I am asked why I did it. Had I taken the other alternative and remained at Mysore I could understand the Audit Officer raising an objection - and have no doubt whatever - in the light of my experience of the past 8 months: that he would have raised an objection.
However to get rid of this paltry matter I am now prepared to say that I returned to my work at Bangalore for two days as I considered it preferable to wasting

GPB—1,000—19-9-07

M. G. & D. 2

OFFICE NOTES

my time in Guyana.
Naturally I feel intensely disgusted at being called upon for such a statement.
With regard to Mr Richmond's bill I may note that that Officer gave "On duty to Head Office" as Purpose of Journey.
As however the G.O. of 6.2.08 says that "Govt. duty" or "to see a Govt. Officer" is not sufficiently explicit I took the trouble to "indicate the particular duty" and wrote in with my own hand - "to submit underground mine plans to Ch. Insp. of Mines" thinking I had thereby complied with the G.O. of 6.2.08 & the last letter. But no! - the audit Officer wants to know if the plans could not have been submitted equally well by a Peon or a Postman to this I must answer NO! and I will and for the sake of peace,

M. G. D. 2

OFFICE NOTES

that I considered it necessary that Mr. Beckwith should himself submit the plans to me.

Mr. Jayaram's case is very similar to that of Mr. Beckwith and I can only add to the information given in the Bill that I wanted to see Mr. Jayaram about the details of his work and that the only alternative would have been for me to go and see Mr. Jayaram.

Mr. Billiapa's Bill is the only one of the four in which there is, in my opinion, any ground for reasonable enquiry by the Post of the audit office.

Mr. Billiapa was to all intents & purposes a student in receipt of a Government scholarship and was being trained under Mr. Slater. Mr. Slater took Mr. Billiapa's instruction one day and returned

M. G. D. 2

OFFICE NOTES

File No.

to Bangalore and he then sent
Mr. Bellikopa out again on his
own with instructions to do
certain work. Mr. Bellikopa
who was a novice and not able
to get on very far by himself
returned in a couple of days
for further instructions and was
sent out again. It is difficult
to say how far one or more of
these short journeys in the
neighbourhood of Bangalore could
have been avoided by other
arrangements without wasting
time either for Mr. Slate or Mr
Bellikopa and after due enquiries
I decided to pass the bill as to
such ree-vary journeys are again
my general orders and will be
found to be quite exceptional in
this Dept.

With these remarks the Bills
are herewith transmitted for
favour of Audit and I trust

GPB—1,000—19-9-07

M. G. D. 2

OFFICE NOTES

that in future the very excellent principles of Mr. Chatwood's note will be applied by the Audit Office without unnecessary hair-splitting or asperity.

The Queen has ordered that the papers, after disposal, should be sent to the Jewel Office in order that due publicity may be given to Mr. Chatwood's note and that the matter may be submitted to His Highness.

In publishing Mr. Chatwood's note I would ask for some clear instructions as to the practical application of the principle of the Note in order that explanations such as I have been called upon for may not be demanded in future. The explanations given above will show how very long

to the dignity of the head of a dep
such demands may be
these demands are, in my op
contrary to the principles of
Chakravartis rule. They all ar
to the necessity or frequency of
journeys which I have sanctio
and upon which I should
final authority.
at the risk of being prolix
refer you once more to Mr Beckwi
Case.
Mr Beckwith came to Bangalore
under my orders to submit plan
None can say that the purpo
the journey has not been full
clearly stated. The Dept. comple
nevertheless returned the Bill
questioned the necessity of the jo
a matter in which I am suppo
be the final authority. The gen
implies that I ordered a jou
which was unnecessary and sanc
the Officer drawing travelling allow
therefor. (had I stated that Mr Be
I ~~I~~ when the journey for the purp

I taking tea with
might very properly have o
out that that was not a pa
for which I could sanction a
allowance; but the purpose
given was a legitimate one
whether the journey should
been made by Mr. Beckwith
any one else was a matter
which my decision should
have been questioned.
I dont suppose for a momen
all these annoyances would
occurred had Mr. Chatterton
Office but just has to pass
the case of others who may
the Office of Comptroller and th
instructions should be issued
[illegible]

G. R. S. 12]
General and Revenue Secretariat.

File No.

Serial No.

With reference to the Dewan's order dated 25.7.1908 in the file below I submit the purport of my note of 16.7.1908 in a form in which, if approved, it can be submitted to His Highness and circulated to Heads of Departments.

5.8.8.

10004/4.8.08

6.8.8

Note regarding the respective functions of the countersigning and audit officers in respect of travelling allowance charges.

Under Article 41(a) of M.S.R. the Head of a Department may authorize any officer or subordinate under his control to proceed on duty anywhere within the Province. It is beyond the Comptroller's province to question this authority of the Head of the Department. Under Article 643 M.S.R. it is the duty of the countersigning officer to scrutinize the necessity, frequency and duration of journeys or halts and under Article 645 the audit officer will accept countersignature by the proper authority as final evidence regarding the facts of the journey and regarding the admissibility of the claim with reference to frequency, duration, necessity &c.

2. But admitting all this, the necessity of audit cannot be ignored. The bill, the countersignature of which is to be taken as final evidence regarding necessity &c must therefore be a bill properly prepared with all necessary information in accordance with the existing orders on the subject. And there can be no doubt that the form of the bill and the order of Government dated 6-2-1908 require the

to any outlay which seems questionab
or in comparison with like charges
other distr partments) ex-
cessive, an it seems advisal
specially a Local Governmer
4. It is perhaps well to illustrate
with reference to cases of the kind
which generally arise what charges ca
and should, under ordinary circumstar
be regarded as questionable by the au
dit officer. Suppose an officer is do
ing inspection or other duty at a pla
far from the Head Quarters; he returr
to Head Quarters for a day or two ar
then again proceeds to or near the sa
locality where he was working before.
It is clear that the extra charges or
account of journeys to and from Head
Quarters in such a case are items whi
should, in the absence of further in-
formation, be considered as questions
by the audit office. It is held by so
officers that, as there is always wor
to do at Head Quarters, the purpose o
a return journey to Head Quarters nee
not be stated. But the reason why th
purpose need not ordinarily be stated
in such cases is that it is self-evid
and therefore, when the purpose of a
return to Head Quarters is not self-
evident, as in the case above referre
to, the reason must be stated in the
column "purpose of journey". Touring
officers are expected to think out ar
settle their programmes before hand
and it should ordinarily be

the countersigning officer not being
stated fully in the bill. Evidently
the audit office, on which rests the
final responsibility of seeing that
expenditure of public money is not mo
than what the occasions demand, canno
admit in audit expensive journeys und
taken simply to see an officer, or to d
liver papers which could be sent by
post or messenger. But an explanati
like this e.g. "official discussion in
should
practicable except in person be quit
sufficient for the audit office.
5. A third class of cases which m
perhaps be mentioned is that in whic
daily allowances are charged for halts
at places where under ordinary circum
stances an officer has no work to do
e.g. halts at Mettapalayam on the way
to Ooty and back. The purpose of suc
halts should always be clearly stated
for record and information of the aud
office.

7. From the above illustrations it
clear that the intention is not to in
terfere with the exercise by the Head
of Departments of the powers vested i
them by the rules but to ensure by an
examination of the travelling allowan
bills in the audit office that accord
to statements made by themselves the
powers are exercised by them in confo
mity with and with a full knowledge o
the financial rules. The necessity o
such a check cannot be questioned for

allowances have been charged for and require that the column "Purpose of journey" be filled up in accordance with Government orders for audit purposes. As questions of prestige and a certain amount of heat are imported into some of the discussions regarding travelling allowance, it is useful for the Comptroller's office to remember the above instruction in addressing officers on the subject.

J. S. Chakravarti

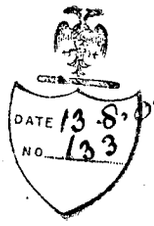
Submitted to His Highness.

I submit for His Highness' information a note prepared by Mr. Chakravarti, Financial Secretary, giving a clear exposition of the functions of the Audit Office in regard to the audit of Travelling Allowance bills. I propose to circulate the note to Heads of Departments and Deputy Commissioners.

The file relating to the Travelling Allowance bills of the Geological Department, in connection with which the note was written, is also submitted.

8/8/1908

Record of Cases submitted for the Orders of His Highness the Maharaja.



Subject.

Note by the Financial Secretary explaining the functions of the Audit Office as regards the audit of Travelling Allowance Bills.

112
21-8-08

127

Order.

~~KRW~~
18/8/08

Seen
18/8/08
27/8/08

20/8/1908

G. R. S. 12]
General and Revenue Secretariat.

File No. 133 of 1908

Serial No.	
	The Dewan's note of 25-7-08
This 1-8-08	refers the "General Secretary" to circulate the note of Mr Chakravarti.
	Please show ~~it to Sanker~~ the file to him, & let me have a draft of the memo. circulating this note to Heads of Depts & Deputy Commrs.
	22-8-08
	Seen. Thanks.
	22.8.08
	A draft memorandum is put up.
	24.8.08
	Gen Secy
	Done
	26-8-08
	27.8.08
	To the Heads of Departments & Deputy Commissioners
	No. R 1473-215 & 1.9.08
	Circulates the note of the "Financial Secretary" for information

tabled the 2nd

45 Copies are req[illegible]

~~S&A~~ File No. 133-08

Serial No. 1

Diary No. of letter replied to

GENERAL AND REVENUE
SECRETARIAT.
S&A)

, the 190

Date of issue 1st Septr 08

Signed by ~~J. Wilcox~~ Chakravarti

No H 1173-215

ORDER THEREON—No— dy 1st Septr 08

Official Memorandum

The following note by the Financial Secretary to Govt regarding the respective functions of the Lieutenant

over

OFFICIAL MEMORANDUM.

No. Fl. 1173-215—S. & A. 133-08-1, dated Bangalore, 1st September 1908.

The following note by the Financial Secretary to Government, regarding the respective functions of the countersigning and audit officers in respect of travelling allowance charges is circulated for information :—

"Under Article 41 (*a*) of the Mysore Service Regulations, the Head of a Department may authorize any officer or subordinate under his control to proceed on duty anywhere within the Province. It is beyond the Comptroller's province to question this authority of the Head of the Department. Under Article 643 of the Mysore Service Regulations, it is the duty of the countersigning officer to scrutinize the necessity, frequency and duration of journeys or halts, and under Article 645, the audit officer will accept countersignature by the proper authority as final evidence regarding the facts of the journey and regarding the admissibility of the claim with reference to frequency, duration, necessity, etc.

2. But admitting all this, the necessity of audit cannot be ignored. The bill, the countersignature of which is to be taken as final evidence regarding necessity, etc., must therefore be a bill properly prepared with all necessary information in accordance with the existing orders on the subject. And there can be no doubt that the form of the bill and the order of Government dated 6th February 1908, require that the purpose of each separate move or halt should be stated in the bill. If, in any case, the purpose is not entered or not fully entered, the audit office will not be doing more than its mere duty in requiring that the entry be completed and such a request should not be misunderstood.

3. It may be asked "why should the audit office require information regarding purpose of journey, if the countersignature is to be final evidence about necessity, etc." This is necessary, in the first place, to draw the special attention of the countersigning officer to items which may appear questionable to the audit office at first sight, to enable him to re-consider the matter if necessary ; and in the second place, to advise him, if necessary, regarding the correct application of financial rules for such journeys.

The following passage (Art 825 C. A. C.) stating the relation between the countersigning and audit officers as regards regular contingent charges is applicable equally to travelling allowances.

"As regards the latter, countersignature cannot be said to relieve him (the audit officer) of all responsibility of control; he should not indeed disallow any items included in a countersigned bill and within the powers of sanction of the countersigning officer, but he should draw the attention of the countersigning officer to any outlay which seems questionable or in comparision with like charges in other districts (or departments) excessive, and may, if it seems advisable, specially address the Local Government".

4. It is perhaps well to illustrate with reference to cases of the kind which generally arise what charges can, and should, under ordinary circumstances, be regarded as questionable by the audit officer. Suppose an officer is doing inspection or other duty at a place far from the Head-quarters ; he returns to Head-quarters for a day or two and then again proceeds to or near the same locality where he was working before. It is clear that the extra charges on account of journeys to and from Head-quarters in such a case are items which should, in the absence of further information, be considered as questionable by the audit office. It is held by some officers that, as there is always work to do at Head-quarters, the purpose of a return journey to Head-quarters need not be stated. But the reason why the purpose need not ordinarily be stated in such cases is that it is self evident ; and therefore, when the purpose of a return to Head-quarters is not self evident, as in the case above referred to, the reason must be stated in the column "purpose of journey." Touring officers are expected to think out and settle their programmes beforehand and it should ordinarily be possible for them to arrange for the flow of work from Head-quarters to camp in such a way as will do away with the necessity of brief trips from a camp to Head-quarters for office work and back to the same camp. When, however, such trips are actually necessary, the necessity need not be explained

in detail in the travelling allowance bill, but an entry such as "urgent office work impracticable in camp" will be taken as sufficient explanation by the audit office, the object being not to meddle with departmental affairs but to ensure that the allowance is deliberately drawn with a full knowledge of what the rule allows. It is needless to say that, if an officer drawing or countersigning the bill has reason to think that a trip to Head-quarters and back is necessitated by omission or neglect on the part of the officer concerned to make proper arrangement for office work in camp, it is his duty to see that extra charges on account of such journeys are not charged to the State.

5. Another class of cases which cause unnecessary correspondence and friction, consists of those in which the purpose of journey is stated to be "to see such an officer" "to deliver such and such papers", etc. The difficulty in such cases is due almost entirely to a technical reason, *viz.*, the intention of the countersigning officer not being stated fully in the bill. Evidently the audit office, on which rests the final responsibility of seeing that expenditure of public money is not more than what the occasions demand, cannot admit in audit expensive journeys undertaken simply to see an officer or to deliver papers which could be sent by post or messenger. But an explanation like this *e.g.*, "official discussion impracticable except in person" should be quite sufficient for the audit office.

6. A third class of cases which may perhaps be mentioned is that in which daily allowances are charged for halts at places where under ordinary circumstances an officer has no work to do, *i. e.*, halts at Mettupalliam on the way to Ooty and back. The purpose of such halts should always be clearly stated for record and information of the audit office.

7. From the above illustrations, it is clear that the intention is not to interfere with the exercise by the Heads of Departments of the powers vested in them by the rules, but to ensure by an examination of the travelling allowance bills in the audit office that, according to statements made by themselves, the powers are exercised by them in conformity with, and with a full knowledge of, the financial rules. The necessity of such check cannot be questioned, for it is certainly conceivable that rules may be misunderstood and misapplied by controlling officers. And the information that need be supplied by the drawing or countersigning officers is just as much as will reasonably show that the rules are correctly understood and applied.

8. The audit officer should of course accept such statements by the head of a department as "urgent office work impracticable in camp," "official discussion impracticable except in person", etc., without further enquiry. But, if from the frequency of a particular kind of journey or halt charged for in any department which is not charged for in other departments, he has reason to believe that the intention of the rules is misunderstood by that department, he may advise the officer concerned explaining the correct application of the rules and may address Government on the subject.

9. Communications from the Comptroller in connection with travelling allowances should not ask an officer why he performed such journeys and why he made such halts. The movements of an officer are the look-out of the departmental controlling officer and the Comptroller has ordinarily nothing to do with them. What the Comptroller is directly concerned with, are the travelling allowances and he can, therefore, only ask why such and such allowances have been charged for and require that the column "purpose of journey" be filled up in accordance with Government orders, *for audit purposes*. As questions of prestige and a certain amount of heat are imported into some of the discussions regarding travelling allowance, it is useful for the Comptroller's Office to remember the above instruction in addressing officers on the subject.

K. S. CHANDRASEKHARA AIYAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Heads of Departments.
The Deputy Commissioners of Districts.
Exd.—C. S.

1908-09

GOVERNMENT OF HIS HIGHNI
THE MAHARAJA OF MYSORI

FINANCIAL,
(SALARIES AND ALLOWANCES)

OFFICIAL MEMORANDUM

Dated 1st September 1908

No. Fl. 1173-215
S. & A. 133-05-1

Circulating the note of the Financ
Secretary to Government, regarding t
respective functions of the countersigni
and audit officers in respect of travelli
allowance charges.